## Morris, Nichols, Arsht & Tunnell Llp

1201 NORTH MARKET STREET
P.O. Box 1347
WILMINGTON, DELAWARE 19899-1347

302 658 9200 302 658 3989 Fax

RODGER D. SMITH II 302 351 9205 302 498 6209 Fax rsmith@mnat.com

April 30, 2007

## BY ELECTRONIC FILING

The Honorable Sue L. Robinson United States District Court 844 King Street Wilmington, DE 19801

Re: Nuance v. Tellme, C.A. No. 06-105 (SLR)

Dear Chief Judge Robinson:

I am writing to advise the Court that defendant Tellme Networks, Inc. ("Tellme") has been acquired today by Microsoft Corporation. As a result of that acquisition, neither Morris, Nichols, Arsht & Tunnell nor Irell & Manella will be able to continue their representation of Tellme. We are today filing a Notice of Withdrawal of Appearance of Irell & Manella, and we expect to file a Notice of Substitution of Counsel for Morris, Nichols, Arsht & Tunnell promptly.

Respectfully,

Rodger D. Smith II

cc: Peter T. Dalleo, Clerk (By Electronic Filing)

Frederick L. Cottrell, Esquire (By Electronic Filing and Email)

Mark A. Samuels, Esquire (By Email) Jonathan S. Kagan, Esquire (By Email)

814139